

CITY OF HOUSTON, TEXAS

FY 2005 OMB A-87 COST ALLOCATION PLAN

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2003

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INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2005 OMB A-87 Cost Allocation Plan** (the Plan) for indirect services provided by central service departments of the City is based on the actual expenditures for the fiscal year ended **June 30, 2003** (the base year).

METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other City departments that receive benefits (the user department). The procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all user departments. To ensure that the cross-benefit of services among central service departments is fully accounted for, a second

step-down allocation from each central service department is made.

Costs allocated from each central service department consist of the following:

First Allocation - includes the actual operating expenditures for the department and all allocated costs from other central service departments which have been identified up to this point.

Second Allocation - allocated costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

(1) The initial sequencing of departments has been made in consideration of the ordering which maximizes the benefits of services, and

(2) After the second allocation, that user department is "closed" and can not receive any additional allocation from other central services.

FORMAT

The Plan begins with a **Table of Contents** that can be used to locate the following Summary Data and Detail Data of the Plan.

Summary Data - Three summary schedules are provided at the beginning of the Plan.

(1) Allocated Costs By Department (Schedule A) - provides the costs allocated from each central service department to each user department. The central service departments are

listed in the first column and the user departments detailed in the Plan are listed across the top of the page with a total listed on the last page of the schedule.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service departments. The total \$ amount allocated to each user department is also shown.

(3) Summary of Allocation Basis (Schedule E) - provides the basis used to allocate the costs for each function of every central service department.

Detail Data

Sections on each central service are presented in the following format:

(1) Nature and Extent of Services - It is a narrative description of the central service and all functions that are identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - It presents the total costs to be allocated based on the actual expenditures from the financial statements and the allocated additions that represent costs allocated to the central service from other central services.

(3) Costs to be Allocated by Function - Costs for each central service department are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the central

service are listed across the top of the page.

(4) Detail Allocation - A detailed schedule of the allocation of each function is provided for all allocated functions except for General Administration. Costs of General Administration are first allocated to all other departmental functions in proportion to functional costs. The schedule lists the user department's allocation of each function of the central service department.

(5) Departmental Cost Allocation Summary - The last schedule in each central service shows a summary of the costs allocated by function. The user departments are listed in the first column of the page and the central service functions are listed across the top of the page.

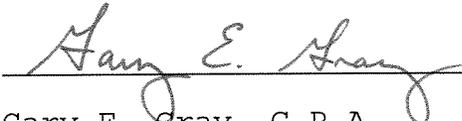
II. Certification by the Responsible City Official

CITY OF HOUSTON, TEXAS
FY 2005 OMB A-87 COST ALLOCATION PLAN
CERTIFICATION BY THE RESPONSIBLE CITY OFFICIAL

I hereby certify as the responsible official of the City of Houston, Texas, that the information contained in this FY 2005 OMB A-87 Cost Allocation Plan based on the actual expenditures for the fiscal year ended June 30, 2003, is correct and has been prepared in accordance with the policies and procedures contained in OMB Circular A-87. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs that have been charged as direct costs of federally supported programs been included in the indirect costs in this Plan.

June 22, 2004

Date



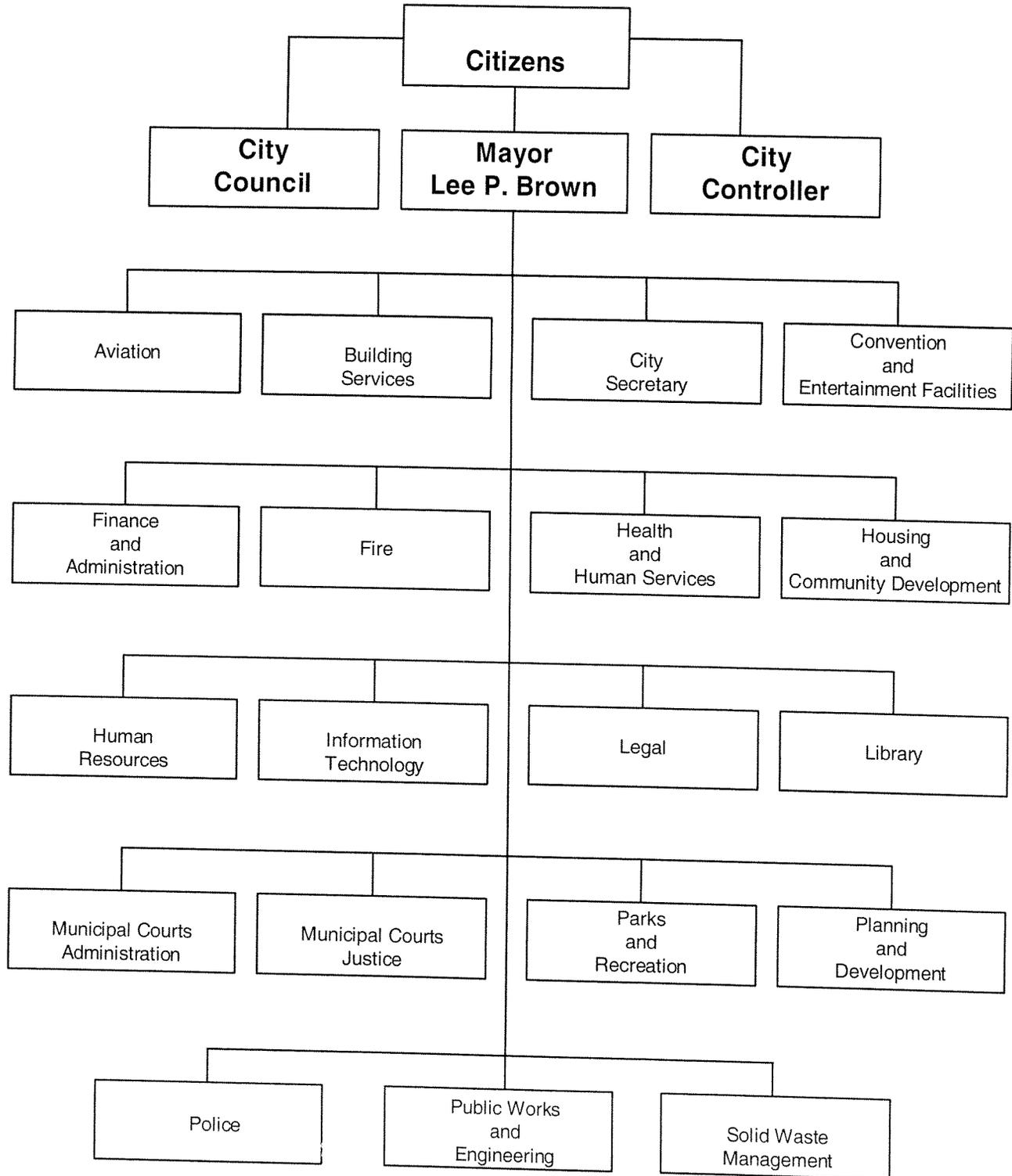
Gary E. Gray, C.P.A.

Assistant Director

Finance and Administration Department

III. Organizational Chart

ORGANIZATION CHART



IV. FY 2005 OMB A-87 Cost Allocation Plan

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SUMMARY SCHEDULES

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
Allocated Costs by Department
Consolidated

Central Svc Departments	MUN COURTS-ADMIN	MUN COURTS-JUSTI	POLICE	FIRE	PW & ENG. OTHER	PW FLEET MGT/118	HOUSTON TRANSTAR	PW DRAIN MGT/227	PW PUB UTIL./701	PW ECRE. ADMIN
BUILDING DEPRECI	\$114,394	\$66,690	\$2,706							
EQUIPMENT DEPREC	112,620		20,087,234	9,921,772	9,965,147					289,761
GEN CITYWIDE SVC	489,772	108,648	10,413,747	6,388,056	898,584	48,804	3,972	62,769	283,385	22,765
F&A ADMIN										
F&A ADMIN SVCS	3,263,122	4,905	1,112,188	424,023	122,693	12,749	191,689	68,472	(972,435)	10,608
F&A PURCHASING S	123,524	4,437	190,309	294,540						
INFORMATION TECH	1,466,036	21,694	1,135,544	1,149,257	511,848	123,302	17,023	269,295	1,546,995	14,687
F&A FINANCIAL SE	31,122	7,358	166,489	224,825	162,554	51,613	5,748	90,839	410,136	4,724
AFFIRMATIVE ACT	4,141	911	95,665	95,179	6,418	1,155	144	4,452	25,248	156
MAYOR-EXECUTIVE	78,559	17,270	1,455,344	871,100	121,735	21,904	2,738	84,456	371,402	2,949
HUMAN RESOURCES	53,543	7,836	764,456	690,564	65,524	6,164	771	34,094	219,691	830
CONTROLLER	125,586	71,705	819,176	203,129	785,371	40,667	24,278	48,452	383,108	22,843
LEGAL	122,179	4,776,114	1,453,124	127,647	755,541		33,701	13,819	25,246	23,561
HEALTH ADMIN										
PLANNING ADMIN										
PW & ENG. ADMIN					4,138,733	81,476	18,510	265,016	(2,386,545)	120,345
BUILDING SVCS	1,420,140	785,313	14,014,811	7,355,749	322,746	225	292		158,519	4,347
CONVENTION RENTA			15,113	9,655	582	82	19	265	2,105	17
POLICE. RECORDS			(612,785)	7,176	42,309	5,891	1,392	19,280	153,491	1,178
HEC 9-1-1 (218)			11,406,177	2,329,450						
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Total Allocated	\$7,404,738	\$5,872,881	\$62,519,298	\$30,092,122	\$17,899,785	\$394,032	\$300,277	\$961,209	\$220,346	\$518,771
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City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
Allocated Costs by Department
Consolidated

Central Svc Departments	PW ECRE. DESIGN	PW ECRE. REAL ES	PW ECRE. PLANNIN	SOLID WASTE MGMT	AVIATION	HOUSING/COM. DEV	HOUSING ADMIN	LIBRARY	PARKS & RECREAT	HEALTH/HUMAN SVS
BUILDING DEPRECI										
EQUIPMENT DEPREC	1,619,552	260,512	212,241	6,354,666			96,530	483,830	6,985,119	
GEN CITYWIDE SVC	320,996	40,133	28,340	750,656	93,358	78,465	67,091	787,588	1,407,069	1,660,044
F&A ADMIN										
F&A ADMIN SVCS	37,404	4,488	3,137	546,623	(32,890)	18,979	3,022	130,954	288,103	214,751
F&A PURCHASING S				195,942	361,871	24,631		69,557	171,874	231,042
INFORMATION TECH	89,565	14,028	11,268	532,142	456,040	107,769	2,146	292,455	570,403	887,977
F&A FINANCIAL SE	26,419	4,251	3,461	72,669	135,108	26,863		75,405	144,111	163,726
AFFIRMATIVE ACT	2,665	322	221	9,507	254,883	555	622	21,552	56,905	36,425
MAYOR-EXECUTIVE	50,547	6,108	4,207	108,466	234,835	10,531	11,795	121,314	216,933	259,687
HUMAN RESOURCES	14,225	1,719	1,183	93,164	178,253	10,041	3,319	78,675	252,970	244,693
CONTROLLER	127,635	20,487	16,696	219,006	469,768	205,485		835,257	489,641	1,041,358
LEGAL	122,776	221,692	16,105	58,852	184,511	36,982		71,777	322,994	130,231
HEALTH ADMIN										12,774,849
PLANNING ADMIN										
PW & ENG. ADMIN	672,635	108,196	88,149							
BUILDING SVCS	74,508	9,003	6,205	160,970	50,843	15,522	17,385	187,556	333,928	926,807
CONVENTION RENTA	95	15	12	2,963	375	4,969		15,694	5,009	2,900
POLICE. RECORDS	6,855	1,071	858		1,500	12,532			4,606	6,534
HEC 9-1-1 (218)										
Total Allocated	\$3,165,877	\$692,025	\$392,083	\$9,105,626	\$2,388,455	\$553,324	\$201,910	\$3,171,614	\$11,249,665	\$18,581,024
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City of Houston, Texas
FY 2005 OMB A-87 Cost All. Plan
Allocated Costs by Department
Consolidated

Central Svc Departments	CONVENTION/ENT	CITY COUNCIL	F&A TAX & REVENUE	INSURANCE MGMT	CABLE TV (208)	PLANNING & DEV	P/D.SIGN ADM 210	P/D.BLDG INS 214	CITY SECRETARY	HEALTH BENEF-888
BUILDING DEPRECI		\$60,548							\$18,020	
EQUIPMENT DEPREC		2,452								
GEN CITYWIDE SVC	26,145	111,318	58,030	1,888	2,319	306,068	2,563	13,611	18,797	206,099
F&A ADMIN			503,447	51,635						
F&A ADMIN SVCS	19,493	22,780	5,456	8,553	2,535	184,398	3,012	25,345	7,704	1,943
F&A PURCHASING S	84,848	12,010				246,251			2,295	
INFORMATION TECH	123,886	214,767	176,993	396,163	102,413	160,514	7,844	45,772	109,327	527,823
F&A FINANCIAL SE	37,833	14,621	10,398	2,732	3,356	21,253	3,711	19,699	1,585	298,269
AFFIRMATIVE ACT	61,591	888	433	44	100	2,509	344	2,931	156	399
MAYOR-EXECUTIVE	18,324	16,849	8,214	842	1,895	47,599	6,529	55,603	2,949	7,582
HUMAN RESOURCES	16,411	17,792	2,312	237	534	47,751	1,838	15,648	1,202	2,134
CONTROLLER	240,518	24,994	17,414	43,330	10,653	83,997	11,985	85,227	1,435	52,857
LEGAL	149,219	79,928	170,792			1,528,479	42,251	80,525	49,408	
HEALTH ADMIN										
PLANNING ADMIN						16,077,565	44,716	487,622		
PW & ENG. ADMIN										
BUILDING SVCS	12,979	542,374	12,107			70,162		667	145,337	
CONVENTION RENTA	(440,837)	96,976	935							
POLICE. RECORDS REC 9-1-1 (218)										
Total Allocated	\$350,410	\$1,218,297	\$966,531	\$505,424	\$123,805	\$18,776,546	\$124,793	\$832,650	\$358,215	\$1,097,106
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City of Houston, Texas
FY 2005 OMB A-87 Cost All. Plan
Allocated Costs by Department
Consolidated

Central Svc Departments	HR, WORKERS' COM	LEGAL, PROPERTY	TIRZ's (20)	LEGAL, WORKERS' C	LONG-TERM DISABI	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECI						\$262,358			\$262,358
EQUIPMENT DEPREC						56,391,436			56,391,436
GEN CITYWIDE SVC	59,117	8,534		184	748	24,769,663		228,530,447	253,300,110
F&A ADMIN						555,082		252,907	807,989
F&A ADMIN SVCS	2,105	1,620				5,737,529	1,925,854		7,663,383
F&A PURCHASING S						2,013,131			2,013,131
INFORMATION TECH	152,496	22,943		470	1,913	11,262,798			11,262,798
F&A FINANCIAL SE	85,554	12,348		266	1,084	2,320,130		258,107	2,578,237
AFFIRMATIVE ACT	433	334				687,288			687,288
MAYOR-EXECUTIVE	8,214	6,319				4,232,799	107,535		4,340,334
HUMAN RESOURCES	2,312	1,778				2,831,664			2,831,664
CONTROLLER	28,477	195,241	512			6,746,288		573,429	7,319,717
LEGAL			186,797			10,784,251	362,466		11,146,717
HEALTH ADMIN						12,774,849			12,774,849
PLANNING ADMIN						16,609,903			16,609,903
PW & ENG. ADMIN						3,106,515			3,106,515
BUILDING SVCS						26,628,495			26,628,495
CONVENTION RENTA						(283,056)	440,837		157,781
POLICE. RECORDS						(348,112)	612,785		264,673
HEC 9-1-1 (218)						13,735,627			13,735,627
Total Allocated	\$338,708	\$249,117	\$187,309	\$920	\$3,745	\$200,818,638	\$3,449,477	\$229,614,890	\$433,883,005

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECI		\$989,491	
EQUIPMENT DEPREC		62,169,592	
GEN CITYWIDE SVC	253,406,544		
F&A ADMIN.....	2,841,364		
F&A ADMIN SVCS	5,945,488	(40)	
F&A PURCHASING S	3,095,407		
INFORMATION TECH	11,058,743		
F&A FINANCIAL SE.....	2,548,088		
AFFIRMATIVE ACT	1,808,204		
MAYOR-EXECUTIVE	1,858,292		
HUMAN RESOURCES	2,580,652		
CONTROLLER.....	5,835,880	(9,795)	
LEGAL	10,710,240		
HEALTH ADMIN	12,184,191	(1,553,304)	
PLANNING ADMIN	15,209,757		
PW & ENG. ADMIN.....			
BUILDING SVCS	28,264,861		
CONVENTION RENTA		440,836	
POLICE. RECORDS		612,785	
HEC 9-1-1 (218).....	13,885,729		
MUN COURTS-ADMIN			7,404,738
MUN COURTS-JUSTI			5,872,881
POLICE			62,519,298
FIRE.....			30,092,122
PW & ENG. OTHER			17,899,785
PW FLBET MGT/118			394,032
HOUSTON TRANSTAR			300,277
PW DRAIN MGT/227.....			961,209
PW PUB UTIL./701			220,346
PW ECRE. ADMIN			518,771
PW ECRE. DESIGN			3,165,877
PW ECRE. REAL ES.....			692,025
PW ECRE. PLANNIN			392,083
SOLID WASTE MGMT			9,105,626

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
AVIATION			\$2,388,455
HOUSING/COM. DEV.....			553,324
HOUSING ADMIN			201,910
LIBRARY			3,171,614
PARKS & RECREAT			11,249,665
HEALTH/HUMAN SVS.....			18,581,024
CONVENTION/ENTER			350,410
CITY COUNCIL			1,218,297
F&A TAX & REVENUE			966,531
INSURANCE MGMT.....			505,424
CABLE TV (208)			123,805
PLANNING & DEV			18,776,546
P/D.SIGN ADM 210			124,793
P/D.BLDG INS 214.....			832,650
CITY SECRETARY			358,215
HEALTH BENEF-888			1,097,106
HR, WORKERS' COM			338,708
LEGAL, PROPERTY			249,117
TIRZ's (20)			187,309
LEGAL, WORKERS' C			920
LONG-TERM DISABI			3,745
Direct Billed.....			3,449,477
Unallocated			229,614,890
Total	\$371,233,440 =====	\$62,649,565 =====	\$433,883,005 =====

Department -----	Basis of Allocation -----
BUILDING DEPRECIATION	
1.004 CITY HALL	Square Footage Occupied
1.005 CITY HALL ANNEX	Square Footage Occupied
1.006 MUNICIPAL.CT.BLDG	Square Footage Occupied
EQUIPMENT DEPRECIATION	
2.004 COMPUTER	Depreciation Allowance
2.005 OFFICE EQUIP	Depreciation Allowance
2.006 VEHICLES	Depreciation Allowance
2.007 OTHER EQUIPMENT	Depreciation Allowance
GENERAL CITYWIDE SERVICES	
3.004 INSUR.CIV.RETIR	Gen.Fund Depts' # of Civilian EE's /FTE's
3.005 INSUR.CLASS.RET	Number of Classified Employees
3.006 INSUR. FEES	General Fund Operating Expenditures
3.007 MEMBERSHIPS	Gen.Fund Depts.'s # of EE's & FTE's (Depts.20 & 36)
3.008 ACCTG & AUDIT	Total # of Revenue & Expenditure Transactions by Dept.
3.009 COMPUT INFO/CON	Total # of Revenue & Expenditure Transactions by Dept.
3.010 MGT CONSULT SVC	Total # of Revenue & Expenditure Transactions by Dept.
F&A ADMINISTRATION	
4.004 DEPT. ADMIN	Number of Employees
F&A ADMINISTRATIVE SERVICES	
5.004 RECORDS MGMT	Number of Items Stored
5.005 CENTRAL PAYROLL	Number of EE's and FTE's (Depts.20 & 36)
5.006 FIX. ASSET MGMT	Number of Fixed and Controlled Assets
5.007 SURPLUS & SALV.	Number of Items Processed
5.008 FLEET MGMT	Number of Vehicles
5.009 3-1-1	Number of Calls

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Summary of Allocation Basis

Department -----	Basis of Allocation -----
F&A PURCHASING SERVICES	
6.004 PROCUREMENT	Number of Purchase Orders
6.005 FORMAL CONTRACT	Number of Formal Contracts Awarded
INFORMATION TECHNOLOGY	
7.004 DEPARTMENT SYST	Man-hour Costs
7.005 EPS	Number of Transactions
7.006 AFIN	Number of Transactions
7.007 AHRS & HRMS	Number of EE's and FTE's (Depts.20 & 36)
7.008 G-FAMS	Number of Fixed and Controlled Assets
7.009 OPS. MUNICIPAL.CT	100% to Municipal Courts-Admin
7.010 G2K	Number of Vehicles
7.011 CITYWIDE SUPPOR	Total # of Revenue & Expenditure Transactions by Dept.
7.012 NETWORK	Number of Service Requests
F&A FINANCIAL SERVICES	
8.004 FINANCIAL SVCS	Total # of Revenue & Expenditure Transactions by Dept.
AFFIRMATIVE ACTION	
9.004 CONTRACT COMPLI	Number of Contracts Awarded
9.005 EMPLOYEE RELATI	Number of EE's and FTE's (Depts.20 & 36)
MAYOR'S OFFICE - EXECUTIVE	
10.004 CITY ADMINISTRA	Number of EE's and FTE's (Depts.20 & 36)
HUMAN RESOURCES	
11.004 SELECTION	Number of Selections
11.005 PERSONNEL SVCS	Number of EE's and FTE's (Depts.20 & 36)
11.006 CLASSIFIED TEST	Number of Classified Employees

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Summary of Allocation Basis

Department -----	Basis of Allocation -----
11.007 TRAINING	Number of Employees Trained
CONTROLLER'S OFFICE	
12.004 CONTROLLER	# of Transactions (Sum of 10 different transactions)
LEGAL DEPT.	
13.004 LEGAL SERVICES	Number of Hours Billed
HEALTH ADMINISTRATION	
14.004 DEPT. ADMIN	100% to Health and Human Services Dept.
PLANNING ADMINISTRATION	
15.004 DEPT ADM	Department's Operating Expenditures
15.005 OPERATIONS	100% to Planning & Development
PW & ENG. ADMIN	
16.004 ADMIN	Department's Operating Expenditures (All funds)
BUILDING SERVICES	
17.004 POLICE FACILITI	100% to Police Dept.
17.005 FIRE FACILITIES	100% to Fire Dept.
17.006 HEALTH FACILITI	100% to Health & Human Svcs Dept.
17.007 HEC	100% to Dept. 15, HEC (9-1-1)
17.008 FACILITY MAINTN	Square Footage Occupied
17.009 OTHER SERVICES	Gen.Fund Depts.'s # of EE's & FTE's (Depts.20 & 36)
17.010 ENERGY MGMT	\$ amount of utility cost

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Summary of Allocation Basis

Department -----	Basis of Allocation -----
CONVENTION/ENTERTAIN. RENTAL	
18.004 FACILITY	Fair Market Rental Value
POLICE. RECORDS	
19.004 RECORDS MGMT	Number of Reports
HEC 9-1-1 (218)	
20.004 LEASE	Square Footage Occupied
20.005 9-1-1 Services	Number of Calls